

hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California (Mr. FILNER) is recognized for 5 minutes.

(Mr. FILNER addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Pennsylvania (Mr. PETERSON) is recognized for 5 minutes.

(Mr. PETERSON addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from the District of Columbia (Ms. NORTON) is recognized for 5 minutes.

(Ms. NORTON addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

#### ENOUGH IS ENOUGH

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Colorado (Mr. TANCREDO) is recognized for 5 minutes.

Mr. TANCREDO. Mr. Speaker, we often hear people stand up in front of this microphone and start out by saying, "It is about," when they are going to talk about what it is about. Well, in fact in this body it is about taxes. No matter what else we say, no matter what else we do here, it is about taxes. It is the life blood that drives every other thing we do in this body, and the extent to which we can defend our country and incarcerate criminals and carry out all the other essential functions of government depends upon our ability to extract money from the population and pay for those services.

But when is enough enough? Is it enough, Mr. Speaker, to take 40 percent of the income of the average family in America today for taxes? Is it enough to take 20 percent of the gross domestic product of this country every year now in taxes? Is that enough, Mr. Speaker? I suggest it is not only enough, I suggest it is far too much. That is why today I have introduced the bill that we refer to here as the 10 top terrible tax act. This is a bill to actually eliminate, not just reduce certain taxes, but actually eliminate certain taxes so that they cannot grow back again. We want to pull them up by their roots.

Mr. Speaker, this is the only way that we can actually begin to reduce the size and scope of government. We talk about that here on this floor, and we talk about it in legislative bodies all over this country, reducing the size and scope of government. How many times have we heard that phrase? And yet nothing seems to actually accom-

plish the task of reducing the size and scope of government. There seems to be a commitment to that philosophy, but it does not work.

Mr. Speaker, one reason it does not work is because we do not put a constraint on the life blood of these legislative bodies, and that life blood, I repeat, are the tax dollars that we extract in the population. Well, this does begin to put that constraint on that life blood flow, and it does begin to reduce the size and scope of government and its intervention into our lives which has grown far too great.

Mr. Speaker, at 40 percent of the income of a family, I repeat 40 percent, and 20 percent of our gross domestic product it is too much. Something has to give, and if we just simply reduce the rate of taxation, it is far too easy to come back within a year or 2 years and simply increase it again. That is easy to do. But it is very difficult to actually come back and replace a tax that has been eliminated.

Mr. Speaker, that is why we have identified 10 taxes that are legitimate targets for us to attack as being able to be eliminated, gone, erased from the books, not there any more:

The estate tax, estate and gift tax, more commonly and appropriately referred to as the death tax; it is currently as high as 55 percent, and we want to phase that out over a 10 year period and completely repeal it by December 1, 2009. The E-rate universal tax; that is a euphemism, E-rate is a euphemism, for a tax. It is a tax that has been put on phone bills that did not even come through this body as an actual tax bill. It is a special friend, a special sort of tax of the Vice President. It is oftentimes referred to as the Gore tax, and appropriately so.

Next is the excise tax on telephones and other communication services. My friends, this is the 3 percent tax that was put on telephones when they were a luxury item in 1898 in order to fund the Spanish-American war. Let me tell my colleagues it is over, the war is over, and we do not need this tax any more.

The marriage penalty tax discrepancy in the Tax Code that results in a higher tax burden for married couples; let us get rid of it.

The capital gains tax, currently up to 20 percent of gain would be phased out over a 10 year period. Let us get rid of it.

The excise tax on vaccines, on vaccines. Do you hear me? Seventy-five cents per dose imposed on certain vaccines sold in the United States; this should be repealed by January 1, 2000. Why are we taxing vaccines, let me ask.

Excise tax on sport fishing equipment.

The 1993 income tax increase on Social Security benefits.

The double tax on interest and dividends.

The 1993 increase in motor fuels tax.

Mr. Speaker, all these should be gone, and they can be. We can live

without it, believe it or not. We can live without this.

I want to enter into the RECORD, if I could, Mr. Speaker, the comments here from the Americans for Tax Reform and other organizations that have supported the bill, and I ask my colleagues to do so. It is enough.

AMERICANS FOR TAX REFORM,

Washington, DC, July 1, 1999.

Hon. TOM TANCREDO,  
Washington, DC.

DEAR REPRESENTATIVE TANCREDO: On behalf of its 90,000 members and its 3,000 state and local taxpayer groups across the nation, Americans for Tax Reform strongly supports your "Top Ten Terrible Tax Act of 1999."

As you already know, American families already pay on average almost forty percent of their income on taxes, be it federal, state, or local. That is more than food, shelter, and clothing combined.

The Top Ten Terrible Tax Act of 1999 would eliminate excessive taxes and provide every American with tangible tax relief. By uprooting the death and gift taxes, the telephone universal service charge, the 3% telephone excise tax, the marriage penalty tax, the capital gains tax, the excise tax on vaccines, the excise tax on sport fishing equipment, the 1993 income tax increase on social security benefits, the double taxation on interest and dividends, and the 1993 motor fuel tax increase, taxpayers will be able to improve their quality of life and save more for education and retirement.

I thank you for your leadership in taking a step in the right direction to providing fundamental tax reform.

Sincerely,

GROVER G. NORQUIST.

#### CONGRESS SHOULD REFORM DEATH TAXES

At a Denver Business Journal Family Business conference earlier this year, Coors Brewing President Peter Coors made an interesting point about estate taxes.

These so-called death taxes make it much harder for corporations to pass ownership down from one generation to the next. They speed the demise of local businesses and the rise of cookie-cutter consolidations because the consolidators are able to use stock and cash to buy out family businesses and address the inheritance tax issue.

Congress is likely to take up the inheritance tax issue in the next session. Maybe they should hear from Peter Coors and people like him.

#### DECLARATION OF INDEPENDENCE FOR THE RECORD

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Colorado (Mr. SCHAFFER) is recognized for 1 minute.

Mr. SCHAFFER. Mr. Speaker, the House will adjourn in approximately 1 minute. In Washington, D.C., the Nation's Capital, 12 o'clock is midnight, is the time for us to finish. It would be, I think the House would be in remiss, if we were not to reflect upon the occasion for our recess over the next week. A remarkable story, 223 years in the making, the founding of our Nation, our Declaration of Independence, the 4th of July, recalls the memory and the scene of those brave individuals in Philadelphia who declared our independence.

I do not know, Mr. Speaker, that the Declaration of Independence has ever